

REAL PROPERTY:



Table PC-1
No. 27 (2001)
May 27, 2003

Conveyance (Transfer) Fees Collected During Calendar Year 2000 (edited March 2003)

Ohio Revised Code Section 319.54(F)(3) establishes a mandatory transfer fee on the conveyance of real property. The fee is one dollar per thousand dollars of value of real property transferred. In addition, Ohio Revised Code Section 322.02 allows the board of county commissioners of each county to levy a permissive real property transfer fee of up to three dollars per thousand dollars of value of real property transferred. In simple terms, both the mandatory fee and the permissive county fee (a maximum of 4 mills) apply to the selling price of real estate at the time of sale. The revenue from both the mandatory fee and the permissive fee is deposited in the general fund of the county--none of the revenue goes to the state.

There were two counties that did not submit calendar year 2000 data. Using prior year's collections, it is estimated that conveyance fees generated \$95.0 million (\$34.8 million mandatory fees and \$60.2 million from the permissive fees) in collections during 2000. The number of conveyances by county on which the mandatory transfer fees were collected ranged from 379 in Vinton County to 28,504 in Franklin County. The total mandatory transfer fees collected by each county ranged

from \$13,478 in Monroe County to \$4.6 million in Franklin County. The average mandatory transfer fee collected by each county ranged from \$35.56 in Monroe County to \$292.78 in Gallia County, with a statewide average of \$121.10. For the 70 counties having a permissive real property transfer fee in effect in 2000, the total collected (from both mandatory and permissive fees) ranged from \$28,732 in Noble County to \$16.9 million in Cuyahoga County.

Ohio Revised Code Section 319.54(F)(3) exempts certain conveyances from the mandatory transfer fee. During 2000, a total of 222,358 (43.6 percent of the total) transfer fee statements filed with the county auditors were exempted from the fee. The lowest percentage exempted was in Warren County with 26.8 percent exempted. Wyandot County, with 66.7 percent, had the highest percentage exempted.

Table PC-1 shows the revenues collected by each county from both the mandatory transfer fee and the permissive real property transfer fee. The data presented in the table were compiled from a survey of county auditors conducted by the Ohio Department of Taxation.

**REAL PROPERTY CONVEYANCE (TRANSFER) FEES
 2001 TAX YEAR**

<u>County</u>	<u>Number of Conveyances</u>		<u>Fees Collected</u>		<u>Permissive Rate per Thousand</u>	<u>Average Mandatory Fee per Conveyance (a)</u>	
	<u>Fee Paid</u>	<u>Fee Exempt</u>	<u>Mandatory</u>	<u>Permissive</u>			
Statewide	290,416	230,939	\$35,848,158	\$57,239,106	\$93,087,264	\$123.44	
Adams	895	639	44,833		44,833	50.09	
Allen	2,852	1,762	225,438	450,876	676,314	2.00	79.05
Ashland	1,258	1,075	112,512	225,024	337,536	2.00	89.44
Ashtabula	3,013	2,574	147,911	221,867	369,778	3.00	49.09
Athens	1,123	991	80,689	242,068	322,757	3.00	71.85
Auglaize	1,226	821	95,761		95,761		78.11
Belmont	1,626	1,845	79,631	159,286	238,917	2.00	48.97
Brown	1,336	1,173	78,315	156,629	234,944	2.00	58.62
Butler	9,622	5,776	1,324,473	1,721,693	3,046,167	1.30	137.65
Carroll	1,070	709	51,275	153,826	205,101	3.00	47.92
Champaign	966	747	84,909	84,909	169,819	1.00	87.90
Clark	3,564	2,322	320,589	320,589	641,178	1.00	89.95
Clermont	5,836	3,329	842,382	1,674,774	2,517,156	2.00	144.34
Clinton	1,077	891	104,042	208,083	312,125	2.00	96.60
Columbiana	2,393	2,635	154,653	463,958	618,611	3.00	64.63
Coshocton	1,021	892	72,834	141,473	214,307	2.00	71.34
Crawford	989	890	75,302	75,302	150,603	1.00	76.14
Cuyahoga	27,657	27,251	4,174,925	12,524,775	16,699,700	3.00	150.95
Darke	1,310	1,120	111,385		111,385		85.03
Defiance	939	536	85,769	171,538	257,306	2.00	91.34
Delaware	5,859	2,447	1,367,716	2,732,964	4,100,681	2.00	233.44
Erie	1,946	1,628	220,949	662,848	883,797	3.00	113.54
Fairfield	3,442	2,187	\$461,172		\$461,172		\$133.98
Fayette	782	671	80,117		80,117		102.45
Franklin	29,287	26,715	4,890,037		4,890,037		166.97
Fulton	955	865	93,082	\$279,242	372,324	3.00	97.47
Gallia	603	630	33,265	99,794	133,059	3.00	55.17
Geauga	2,081	2,097	407,950	1,201,686	1,609,636	3.00	196.04
Greene	3,727	2,267	519,495		519,495		139.39
Guernsey	1,161	955	68,979	137,959	206,938	2.00	59.41
Hamilton	20,200	11,996	3,186,992		3,186,992		157.77
Hancock	1,953	1,362	232,470	464,940	697,409	2.00	119.03
Hardin	809	592	45,045	90,091	135,136	2.00	55.68
Harrison (b)	542	454	22,535	67,607	90,142	3.00	41.58
Henry	768	770	53,222	159,667	212,890	3.00	69.30
Highland	1,612	1,084	89,034		89,034		55.23
Hocking	952	810	66,736		66,736		70.10
Holmes	905	897	64,816	194,448	259,264	3.00	71.62
Huron	1,440	1,121	128,241	125,261	253,501	1.00	89.06
Jackson	810	601	48,767	146,117	194,884	3.00	60.21
Jefferson	1,320	1,682	70,718	35,056	105,774	1.00	53.57
Knox	2,442	1,245	147,684	295,368	443,052	2.00	60.48
Lake	5,388	4,952	821,036	2,458,402	3,279,437	3.00	152.38
Lawrence	1,469	1,422	74,917	224,752	299,670	3.00	51.00
Licking	4,626	3,659	562,699	562,699	1,125,398	1.00	121.64
Logan	1,529	919	117,543	117,543	235,086	1.00	76.88
Lorain	7,219	8,760	933,704	2,801,111	3,734,815	3.00	129.34
Lucas	10,963	6,809	1,244,017	2,488,033	3,732,050	2.00	113.47
Madison	926	637	140,042	140,042	280,084	1.00	151.23
Mahoning	5,358	6,221	500,113	1,497,353	1,997,466	3.00	93.34

County	Number of Conveyances		Fees Collected		Permissive Rate per		Average Mandatory Fee per Conveyance (a)
	Fee Paid	Fee Exempt	Mandatory	Permissive	Total	Thousand	
Marion	1,552	1,206	127,296	127,296	254,592	1.00	82.02
Medina	5,092	2,665	765,320	1,527,380	2,292,700	2.00	150.30
Meigs	550	798	24,144		24,144		43.90
Mercer (b)	984	612	91,478		91,478		92.97
Miami	2,381	1,547	275,703	275,613	551,315	1.00	115.79
Monroe	460	459	14,863	29,727	44,590	2.00	32.31
Montgomery	14,695	9,241	1,710,054	1,674,532	3,384,586	1.00	116.37
Morgan	402	350	15,546		15,546		38.67
Morrow	993	967	\$62,992	\$125,984	\$188,977	2.00	\$63.44
Muskingum	2,275	1,615	163,715	163,715	327,429	1.00	71.96
Noble	416	367	15,736	15,736	31,472	1.00	37.83
Ottawa	1,492	1,649	155,972	155,972	311,943	1.00	104.54
Paulding	499	552	35,273	70,545	105,818	2.00	70.69
Perry (b)	845	818	43,215	129,645	172,860	3.00	51.14
Pickaway	1,036	841	121,695	243,390	365,085	2.00	117.47
Pike (b)	700	680	35,104	35,103	70,207	1.00	50.15
Portage	3,835	3,277	488,219	963,877	1,452,096	2.00	127.31
Preble	1,100	983	93,253	93,253	186,505	1.00	84.78
Putnam	771	688	65,887	197,662	263,550	3.00	85.46
Richland	3,177	2,258	273,000	271,171	544,171	1.00	85.93
Ross	2,177	1,730	143,079		143,079		65.72
Sandusky	1,544	996	138,123	412,952	551,075	3.00	89.46
Scioto	1,892	1,831	80,729		80,729		42.67
Seneca	1,330	1,095	100,466	301,399	401,866	3.00	75.54
Shelby	1,229	845	109,219	109,219	218,438	1.00	88.87
Stark	9,277	7,272	966,053	2,854,435	3,820,488	3.00	104.13
Summit	14,212	11,767	1,807,932	5,406,299	7,214,231	3.00	127.21
Trumbull (b)	4,353	5,169	362,245	1,085,900	1,448,145	3.00	83.22
Tuscarawas	2,112	1,967	183,381	550,142	733,522	3.00	86.83
Union	1,405	807	191,183	191,183	382,367	1.00	136.07
Van Wert	746	735	51,827	51,827	103,654	1.00	69.47
Vinton	316	345	15,401	46,192	61,593	3.00	48.74
Warren	7,026	2,780	1,302,847	2,605,695	3,908,542	2.00	185.43
Washington	1,344	1,151	112,536	225,073	337,609	2.00	83.73
Wayne	2,918	1,749	251,044	251,044	502,089	1.00	86.03
Williams	1,250	1,438	81,676	245,028	326,704	3.00	65.34
Wood	2,667	2,063	368,676	737,351	1,106,027	2.00	138.24
Wyandot	516	1,193	42,556	85,112	127,669	2.00	82.47

(a) Average fee per conveyance excludes exempt conveyances and permissive fees collected.

(b) 2001 data not submitted; 2000 data is shown.

SOURCE: Surveys obtained from county auditors and conducted by the Ohio Department of Taxation.

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